



a PPL company

Mr. Jeff DeRouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

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COMMISSION

Kentucky Utilities Company
State Regulation and Rates
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March 9, 2011

Re: ***Kentucky Utilities Company - Report of Certain Material Changes***
Case No. 2006-00390

Dear Mr. DeRouen:

Pursuant to the Commission's Order, dated January 22, 2007, in the aforementioned case, Kentucky Utilities Company ("KU") hereby files a report of material changes that KU would have had to disclose to the Securities and Exchange Commission ("SEC") on a Form 8-K if the company had continued to have publicly held secured debt. However, in connection with the issuance of First Mortgage Bonds on November 16, 2010, KU anticipates filing registration statements with the Securities and Exchange Commission ("SEC") during mid-2011. Upon such statements being declared effective by the SEC, KU would thereafter resume periodic SEC reporting, including Form 8-K's.

In compliance with this Commission order, KU is submitting this letter as its report. With respect to February 2011, KU believes it would have filed a Form 8-K for the following event:

- KU previously notified the Commission in its January 10, 2011 letter of the transition to Ernst and Young LLP ("E&Y") as auditors. During February 2011, a subsequent Form 8-K/A would have been filed in connection with PPL Corporation's audit committee appointment of E&Y as independent accountant for 2011, including for KU.

Should you have any questions in this regard, please do not hesitate to contact me.

Sincerely,

Lonnie E. Bellar